



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Karen Szynkowski
DOCKET NO.: 23-03422.001-R-1
PARCEL NO.: 16-05-21-103-006-0000

The parties of record before the Property Tax Appeal Board are Karen Szynkowski, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$17,136
IMPR.: \$70,853
TOTAL: \$87,989

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story dwelling of frame construction containing 1,994 square feet of living area. The dwelling was built in 1971 and is approximately 52 years old. Features of the home include a slab foundation, central air conditioning, one bathroom, and an attached garage with 432 square feet of building area. The property has a 19,445 square foot site located in Homer Glen, Homer Township, Will County.¹

The appellant marked on the appeal that recent sale, comparable sales, and assessment equity were the bases of the appeal. The appellant provided no evidence disclosing the subject property had recently sold, therefore, this aspect of the appellant's appeal will not be further discussed. Additionally, the appellant did not provide any grid analysis identifying comparables sales, therefore, this argument will not be further addressed by the Property Tax Appeal Board.

¹ The board of review submitted a copy of the subject's property record card from which some of the descriptive information was obtained.

With respect to the assessment equity argument, the appellant submitted a grid analysis using information on four assessment equity comparables.² The comparables are improved with one-story dwellings of frame construction that range in size from 1,363 to 2,037 square feet of living area. The homes were constructed from 1968 to 1973. Comparable #1 has a basement while comparables #2, #3, and #4 have no basements. Each comparable has one or two bathrooms and a garage ranging in size from 447 to 936 square feet of building area. Comparables #3 and #4 each have one fireplace. The comparables have sites ranging in size from 19,261 to 26,246 square feet of land area and have the same assessment neighborhood code as the subject property. These properties have land assessments of either \$13,921 or \$17,136 or from \$.65 to \$.89 per square foot of land area. The comparables have improvement assessments ranging from \$60,695 to \$67,424 or from \$33.10 to \$43.67 per square foot of living area.

The appellant also provided a written statement asserting the assessor's office used four sales to reassess but a couple of the comparables they used had basements and were completely remodeled. She also contends that Barry Landscaping is located behind the subject property with loud truck noises, flood lights and dust. The appellant further explained that her property has a well and septic system. Her well went dry in July 2022, and she was without water for 27 days. She also stated the dwelling has a slab foundation and all the pipes are "still messed up." The appellant also stated the home needs a new furnace, siding, new windows and fencing.

As support for the water issues, the appellant submitted a copy of a letter from Will County Well & Pump Co., Inc., dated July 6, 2022, stating the appellant is needing a new well system, water treatment, and hot water tank. The company believed the well or in the area of the well was struck or shook by lightning. The company explained that after a thunderstorm, lightning struck the neighboring property and the appellant's well became filled with sand. They further explained the well pump is still working but the well casing has a hole somewhere. The company estimated the cost of repairs to be \$37,435.

In her statement the appellant asserted that she was unable to do some of the work that she with the well they wanted to do. Additionally, the appellant explained that her husband has passed away and "doing the well I have to wait to do the other things that need to be done."

The appellant stated that with the repairs needed, \$233,967 would be a fair market value for the subject property. Based on this evidence the appellant requested the subject's land assessment be reduced to \$12,998, and the subject's improvement assessment be reduced to \$64,991, for a total revised assessment of \$77,989.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,989. The subject's assessment reflects a market value of \$263,993 or \$132.39 per square foot of living area including land when using the statutory level of assessment of 33 1/3%.³ The subject property has a land assessment of \$17,136 or \$.88 per

² The board of review submitted copies of the property record cards for the appellant's comparables and a grid analysis of the appellant's comparables from which information about the comparables' land areas and the size of appellant's comparable #1 dwelling were obtained.

³ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be

square foot of land area, and an improvement assessment of \$70,853 or \$35.53 per square foot of living area.

Initially the board of review asserted that because the appellant had several references to condition and deferred maintenance, it made a written request on June 25, 2024 to inspect the property in accordance with section 1910.94 of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.94). The board of review explained that while the owner initially agreed to an inspection, it was only the exterior and would not allow an interior inspection of the property. The board of review argued that due to several of the issues cited in the complaint referring to interior conditions and the appellant's refusal to allow the board of review access to review the entire property in compliance with section 1910.94 of the Property Tax Appeal Board's rules, it objects to any argument from the appellant relating to condition and deferred maintenance. The board of review submitted a copy of the email and the letter to the appellant requesting the inspection.

In support of its contention of the correct assessment the board of review submitted a statement from the Homer Township Assessor's Office and information on four assessment equity comparables. The assessor's office explained that the subject property is located in the Bristol Heights Subdivision in Homer Glen and the subdivision was reassessed for the 2023 quadrennial assessment year. The assessor's office provided Exhibit A containing a spreadsheet of the 2022 assessments disclosing the subject property had the lowest assessment in the subdivision by over \$10 per square foot of building area. The assessor's office further asserted the subject now has the second lowest building assessed value per square foot in the subdivision. With respect to the sales used to reassess in 2023 mentioned by the appellant, the assessor's office included the sales in a table disclosing the properties were improved with ranch style dwellings that sold from September 26, 2020, to August 1, 2023, for prices ranging from \$215,000 to \$335,000 or from \$178.28 to \$231.48 per square foot of living area. The assessor's office asserted the subject's 2023 assessment reflects a market value of \$132.39 per square foot of living area, which is below where the homes are selling for.

The four-assessment equity comparables submitted by the board of review are improved with one-story dwellings that range in size from 1,527 to 2,121 square feet of living area. The homes were built from 1972 to 1981. None of the comparables have a basement. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 447 to 750 square feet of building area. The comparables have sites ranging in size from 19,606 to 26,659 square feet of land area and are in the same subdivision as the subject and within .31 of a mile from the subject. These comparables have land assessments ranging from \$13,921 to \$17,136 or from \$.56 to \$.87 per square foot of land area and improvement assessments ranging from \$67,424 to \$85,513 or from \$33.10 to \$44.52 per square foot of living area. Board of review comparable #1 is the same comparable as appellant's comparable #3.

considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter the board of review objected to any argument from the appellant relating to condition and deferred maintenance of the subject property as it had made a written request to inspect the property in accordance with section 1910.94 of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.94). The appellant subsequently denied the request to inspect the property as she had no problem to inspect the outside but had a problem with the inspection of the interior. Section 1910.94(a) of the rules of the Property Tax Appeal Board provides:

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

Based on this rule, the Property Tax Appeal Board sustains the objection of the board of review and the Board will not consider any evidence offered by the appellant to refute evidence offered by the board of review regarding the physical condition of the subject property.

The parties submitted information on seven assessment equity comparables to support their respective positions with one comparable being a duplicate. The comparables are similar to the subject in location, dwelling style, and dwelling age. With respect to the land assessment, the comparables have land assessments ranging from \$13,921 to \$17,136 or from \$.56 to \$.89 per square foot of land area. Five of the comparables have a land assessment of \$17,136, which indicates the land assessments may be done on a site basis. The subject has a land assessment of \$17,136 or \$.88 per square foot of land area, which is equivalent to the total land assessments of five of the comparables and is within the range of the comparables on a per square foot of land area basis. Based on this evidence the Board finds the subject's land is being equitably assessed and a reduction in the land assessment is not justified.

With respect to the improvement assessment, the seven comparables have assessments ranging from \$60,695 to \$85,513 or from \$33.10 to \$44.52 per square foot of living area. Appellant's comparable #3 and board of review comparables #1, #2 and #3, which includes the duplicate

comparable submitted by the parties, are most like the subject dwelling in size containing from 1,937 to 2,121 square feet of living area. These comparables have improvement assessments ranging from \$67,424 to \$85,513 or from \$33.10 to \$40.32 per square foot of living area. The subject's improvement assessment of \$70,853 or \$35.53 per square foot of living area falls within the range established by the best comparables in this record in terms of dwelling size.

The appellant presented evidence that the subject property needed repairs to the water well system with a July 2022 estimated cost of \$37,435. However, the appellant's statement indicated that some of the repairs to the water well system may have been made, therefore, no further consideration of this aspect of the appellant's appeal is needed.

The appellant also commented on the subject's location near or adjacent to a landscaping business that causes the subject property to experience loud truck noises, flood lights and dust. However, the appellant presented no market data in the form of an appraisal or comparable sales that would demonstrate the subject's assessment was excessive and not reflective of market value given these factors. The board of review evidence did include limited information on four sales with unit prices ranging from \$178.28 to \$231.48 per square foot of living area, including land, which tend to support the conclusion the subject property is not overvalued with an assessment that reflects a market value of \$132.39 per square foot of living area, including land.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvement were inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member

Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 19, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Karen Szynkowski
16001 S. Codo Dr.
Homer Glen, IL 60491

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432